

Exhibit 3

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re:	:	Chapter 11
	:	
MOTORS LIQUIDATION COMPANY, <i>et al.</i> ,	:	Case No.: 09-50026 (REG)
f/k/a General Motors Corp., <i>et al.</i>	:	
	:	(Jointly Administered)
Debtors.	:	
-----X		

DECLARATION OF HERB KIEFER

I, Herb Keifer, hereby declare under the penalty of perjury, pursuant to 28 U.S.C. § 1746, that the following is true and correct.

1. I am currently employed by General Motors LLC ("**New GM**") as Controller of the Americas. Prior to July 2009, I was employed by the former General Motors Corporation ("**Old GM**") in various financial and accounting-related positions. My employment with Old GM began in 1983. I am familiar with the statements set forth below based on my personal knowledge, and my review of relevant materials. I submit this declaration in support of the *Opening Brief By General Motors LLC On Threshold Issues Concerning Its Motions To Enforce The Sale Order And Injunction*, filed simultaneously herewith.

2. As part of my current job responsibilities, I have access to the accounting records of New GM. In addition, I have access to the accounting records of Old GM, a copy of which New GM has maintained since the sale of certain of Old GM's assets to New GM in July 2009. With respect to records showing the creditors of Old GM as of June 2009, the General Ledger provides the total dollar amounts of Old GM's obligations. The Payable Ledger provides the name of the entity or individual to which a particular amount or obligation was due. In addition, Old GM's system (and New GM's system since July 2009) for paying obligations due third

parties is called the DACOR system. The DACOR system contains the names of entities or individuals who were due a payment as of a specific time.

3. In the normal course of business, neither the General Ledger nor Payable Ledger for Old GM for June 2009 would include any of the named plaintiffs in the Ignition Switch Actions and Non-Ignition Switch Actions, or any owner of any Old GM vehicle, as being listed as a creditor of Old GM in June 2009 by reason of the fact that they were an owner of an Old GM vehicle.

4. In addition, a review of records in the DACOR system was undertaken for both June 1st and July 1st 2009 for the names which New GM counsel provided that are the named plaintiffs in the Ignition Switch Actions and Non-Ignition Switch Actions, most of which are in the MDL Litigation pending in federal court in New York. That review showed only that a person named "Steve Berry" was sent a check on June 22, 2009 for \$195.85 as a result of a goodwill reimbursement of repair expenses for a 2002 Chevrolet Impala with a vehicle identification number of 2G1WF52E929290383.

Dated: November 5, 2014


Herb Kiefer